

**Illinois Department of Revenue
Regulations**

Title 86 Part 691 Section 691.120 Incorporation of Service Occupation Tax Regulations by Reference

TITLE 86: REVENUE

**PART 691
SALEM CIVIC CENTER SERVICE OCCUPATION TAX**

Section 691.120 Incorporation of Service Occupation Tax Regulations by Reference

To avoid needless repetition, the substance and provisions of all Service Occupation Tax Regulations (86 Ill. Adm. Code 140) which are not incompatible with the Salem Civic Center Use and Occupation Tax Law or any special regulations that may be promulgated by the Department thereunder shall apply to the tax imposed pursuant to this Part.